



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title): **WAC 458-20-182**
Warehouse businesses.

Date last reviewed: **12/16/1999**

Reviewer: **Nathan Schreiner**

Date current review completed: **12/18/2003**

Briefly explain the subject matter of the document(s):

Rule 182 explains the tax consequences of operating a warehouse or automobile storage garage.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed



		because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
X		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

- **The previous review recommends including information about the RCW 82.04.272 rate for warehousing and reselling prescription drugs. This rate applies to wholesale distributors of prescription drugs and is not within the scope of Rule 182. It is not recommended that Rule 182 be amended to reflect this statutory change.**

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

- **The reference in Rule 182(2)(d) to pre-1986 tax consequences is no longer necessary and should be removed the next time the rule is amended.**
- **A cross-reference to the warehousing remittance (RCW 82.08.820 and 82.12.820) should be added the next time the rule is amended.**
- **The recommendations made in the previous review that ETA 257.16.182 and Audit Directive 8182.1 be repealed have been implemented.**

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

Court Decisions:



Board of Tax Appeals Decisions (BTAs):

Appeals Division Decisions (WTDs):

- **19 WTD 810 (2000) -- Seller of bakery goods also provided storage, logistical, and distribution services for the bakery goods of affiliated businesses. Intercompany charges related to storage were taxable as warehousing, not service/other.**
- **20 WTD 98 (2001) -- "Bin charges" made by fruit sorter/packer taxable as service/other, not warehousing, and were not exempt under RCW 82.04.4287 because the service was provided to canneries, not growers.**

Attorney General Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

- **RCW 82.08.820, 82.12.820 - Exemptions -- Remittance -- Warehouse and grain elevators and distribution centers -- Material-handling and racking equipment -- Construction of warehouse or elevator -- Information sheet -- Rules -- Records -- Exceptions.**

5. Review Recommendation:

- _____ **Amend**
- _____ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- _____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

At this time there is no compelling reason to revise WAC 458-20-182. The previous review's recommendation to amend is addressed in part 2 above.



6. Manager action: Date: 1/14/04

AL Reviewed and accepted recommendation

Amendment priority:

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